



*Colfax County*  
**Board of Commissioners**

P.O. Box 1498 • Raton, New Mexico 87740  
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ORDINANCE NO: 1999-4  
ADOPTING A COUNTY GROSS RECEIPTS TAX

**COMMISSIONERS**

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**DEPARTMENT**

**KATHY M. TRUJILLO**

*County Manager*

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*County Clerk*

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BE IT ORDAINED BY THE GOVERNING BODY OF COLFAX COUNTY.

Section 1. Imposition of Tax. There is imposed on any person engaging in business in the County, for the privilege of engaging in business in this county, an excise tax equal to one-eighth of one percent (1/8 %) of the gross receipts reported or required to be reported by the person pursuant to the New Mexico Gross Receipts and Compensating Tax Act as it now exists or as it may be amended. The tax imposed under this ordinance is pursuant to the County Local Option Gross Receipts Taxes Act as it now exists or as it may be amended and shall be known as the "third one-eighth of the county gross receipts tax."

Section 2. General Provisions. This ordinance hereby adopts by reference all definitions, exemptions and deductions contained in the Gross Receipts and Compensating Tax Act as it now exists or as it may be amended.

Section 3. Specific Exemptions. No county gross receipts tax shall be imposed on the gross receipts arising from:

- A. transporting persons or property for hire by railroad, motor vehicle, air transportation or any other means from one point within the county to another point outside the county ; or
- B. direct satellite broadcast services

Section 4. Dedication. Revenue from the county gross receipts tax will be used for the purpose(s) listed below:

- A. 100% will be used for Capital Improvements – Courthouse Renovation

Section 5. Effective Date. The effective date of the third one-eighth of the gross receipts tax shall be either January 1 or July 1, whichever date occurs first after the expiration of three months from the date this ordinance is approved by the electorate.

Section 6. ~~Delayed Repeal. (Optional) Ordinance Number 99-4 (if it becomes law) is repealed effective~~ NR

ADOPTED BY THE GOVERNING BODY OF COLFAX COUNTY THIS 7TH. DAY OF DECEMBER, 1999.

Marietta S. Shep  
Chairperson,  
Colfax County Commission Board



ATTEST:

Barbara Castillo  
Barbara Castillo, Clerk of the Board